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August 13, 2007

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VIA TELECOPIER

The Honorable Paul A. Crotty
United States District Judge
Southern District of New York
500 Pearl Street
Room 735
New York, New York 1007

August 20, 2007
* Application **GRANTED**
SO Ordered
Paul H. Crotty
2025

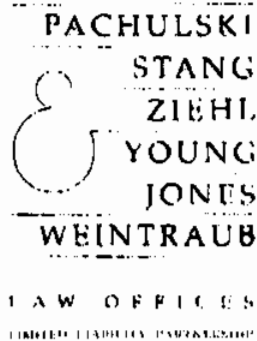
Re: **Toyota Tsusho American, Inc. v. Dana Corporation, Case No. 07 Civ. 4837 (PAC); Hydro Aluminum Tubing North America, LLC v. Dana Corporation, Case No. 07 Civ. 5460 (PAC); Emhart Teknologies, Inc. v. Dana Corporation, Case No. 07 Civ. 5461 (PAC); The Timken Corporation, Toyotetsu America, Inc. and Toyotetsu Mid America LLC, Case No. 07 Civ. 5659 (PAC); Parker-Hannifin Corporation v. Dana Corporation, Case No. 07 Civ. 5660 (PAC); and Berlin Metals LLC v. Dana Corporation, Case No. 07 Civ. 5995 (PAC)**

Dear Judge Crotty:

This firm is counsel to Dana Corporation ("Dana"), the appellee in each of the above-captioned appeals currently pending before Your Honor of an Order of the Honorable Burton R. Lifland, United States Bankruptcy Judge, Valuing Reclamation Claims Filed In the Debtors' Chapter 11 Cases at Zero.

By a memo endorsed letter on June 25, 2007, Your Honor granted the request of counsel for Timken Corporation, Toyotetsu America, Inc. and Toyotetsu Mid America LLC that the briefing schedule for all appellants (the "Appellants") in the above-captioned appeals be extended until August 31, 2007.

MEMO ENDORSED



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We have conferred with counsel for each of the Appellants, and all parties are in agreement that a uniform briefing schedule will be beneficial. Accordingly, on behalf of all parties, and in order to allow Dana additional time to continue negotiations with the Appellants, we respectfully request that Dana be given until October 15, 2007 to file and serve opposition briefs and that the Appellants be given until November 5, 2007 to file and serve reply briefs.

Respectfully submitted,



Beth E. Levine

cc: James M. Sullivan, Esq.
Stuart A. Krause, Esq.
Mark T. Power, Esq.
Robert Beau Leonard, Esq. (by telecopier)

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bcc: Ryan Routh, Esq. (by telecopier)